



Stark County Government

Popular Annual Financial Report

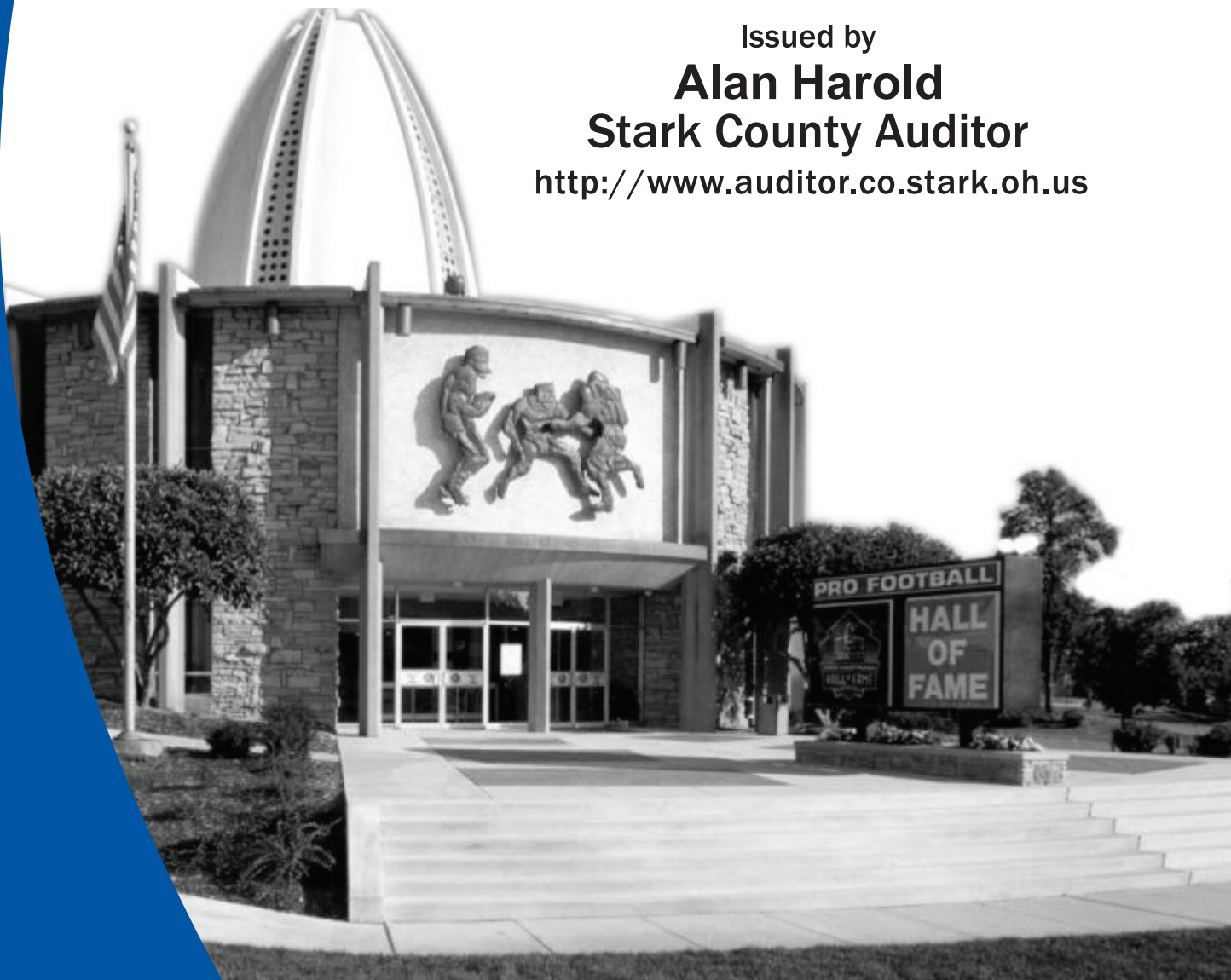
For the year ended December 31, 2010

Issued by

Alan Harold

Stark County Auditor

<http://www.auditor.co.stark.oh.us>



Pro Football Hall of Fame


Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

STARK COUNTY, OHIO

For the fiscal year ending
December 31, 2009




President


Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Stark County, Ohio for its Popular Annual Financial Report for the year ended December 31, 2009. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

Photo on the front cover is courtesy of the Stark County Convention and Visitor Bureau.

July 2011



Alan Harold
Stark County Auditor

I am pleased to present the Stark County Popular Annual Financial Report (PAFR) for the year ended December 31, 2010. The report provides a brief analysis of where county revenues come from and where those dollars are spent, as well as an overview of trends in the local economy. Above all, it is designed to present a financial report that is easy to understand.

The PAFR, which has been generated internally by the Stark County Auditor's Office, summarizes the financial activities of the primary government of Stark County (County) and was drawn from the financial information appearing in the 2010 Comprehensive Annual Financial Report (CAFR). The CAFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by the Auditor of State of Ohio, receiving an unqualified opinion. The PAFR, however, is unaudited and is presented on a non-GAAP basis. The major differences between GAAP and non-GAAP reporting deals with not including component units and in the presentation of segregated funds, as well as full disclosure of all material financial and nonfinancial events in notes to the financial statements. The statements presented within this report contain all funds used by the County to account for the financial activities of the primary government. Individuals who desire to review GAAP basis, full disclosure financial statements should refer to the County's CAFR, which is available from the County Auditor's office or visit the website at <http://www.auditor.co.stark.oh.us>.

The Popular Annual Financial Report of Stark County is presented as a means of increasing public confidence in the County's government and elected officials through easier, more user friendly financial reporting. As you review our Popular Annual Financial Report, I invite you to share any questions, concerns, or recommendations you may have.

Sincerely,

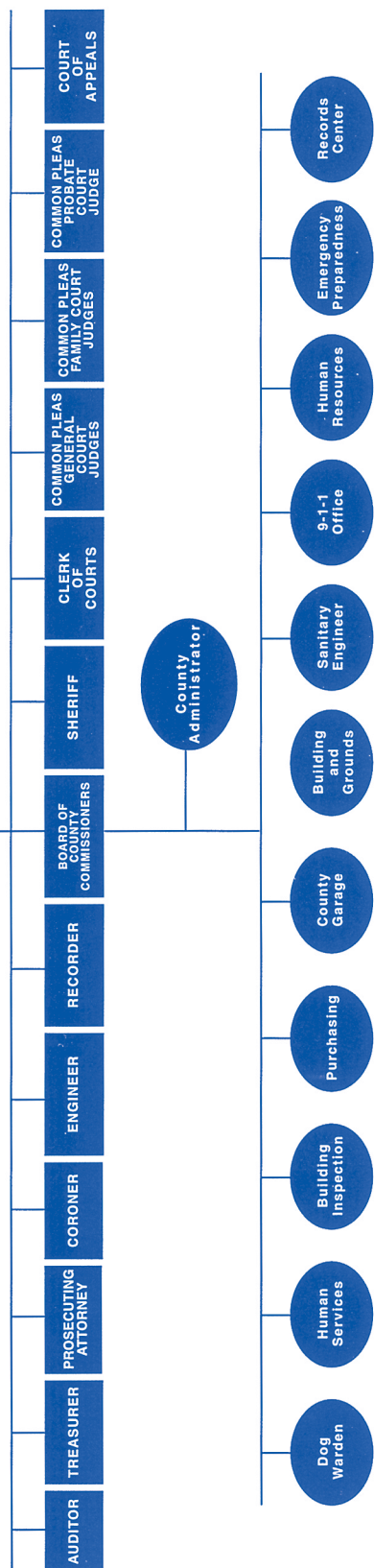
A handwritten signature in blue ink that reads "Alan Harold".

Alan Harold
Stark County Auditor

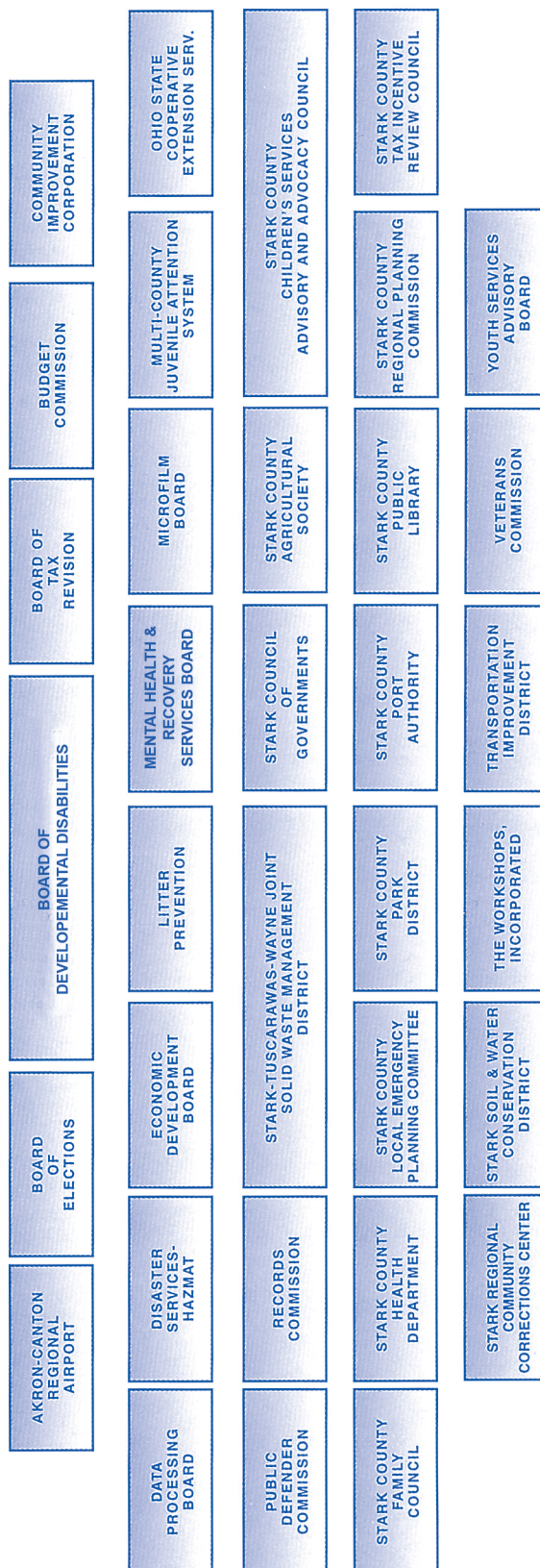


Stark County Government Organizational Chart

VOTERS OF STARK COUNTY



Appointed Board and Commissions; Statutory Boards and Commissions; or County provides space or gives financial support:



County Property Taxes

The following table provides the amount of taxes on an owner occupied home with a market value of \$100,000. The full tax rate appearing in the table includes both inside (not voted) and voted levies for all subdivisions within the taxing district. The effective tax rate is the tax rate actually applied in calculating your tax liability. The effective tax rate is determined by the State Department of Taxation each year. In essence, the effective rate ensures that an individual's tax liability does not increase on voted levies as a result of appreciation in value due to economic conditions. The tax on a home with a \$100,000 value is a relatively simple calculation: take the \$100,000 appraised value times 35% to get the assessed value; then multiply the assessed value by the effective tax rate. This is the gross tax due. This gross tax is then reduced by 12½% which is the amount the state pays on behalf of each individual homeowner who resides in that home under the state rollback programs currently in effect.

TAXING DISTRICT NUMBER AND NAME	FULL TAX RATE	EFFECTIVE TAX RATE	TAXON \$100,000 HOME	TAXING DISTRICT NUMBER AND NAME	FULL TAX RATE	EFFECTIVE TAX RATE	TAXON \$100,000 HOME
10 ALLIANCE CITY - ALLIANCE CSD	77.90	48.22	\$ 1,476.64	395 PARIS TOWNSHIP - BROWN LSD	64.00	48.23	\$ 1,476.92
20 CANTON CITY - CANTON CSD	84.10	51.11	\$ 1,565.32	400 PERRY TOWNSHIP - PERRY LSD	73.55	55.16	\$ 1,689.20
25 CANTON CITY - CANTON LSD	66.70	40.90	\$ 1,252.60	405 PERRY TWP - CANTON CITY - PERRY LSD	68.90	51.65	\$ 1,581.86
30 CANTON CITY - PLAIN LSD	79.60	47.99	\$ 1,469.62	407 PERRY TWP - MASSILLON CITY - PERRY LSD	68.90	51.65	\$ 1,581.86
35 CANTON CITY - LOUISVILLE CSD	71.70	42.50	\$ 1,301.71	410 PERRY TOWNSHIP - FAIRLESS LSD	77.35	55.87	\$ 1,711.14
40 MASSILLON CITY - TUSLAU LSD	83.70	47.76	\$ 1,462.57	415 PERRY TOWNSHIP - NAVARRE VILLAGE - FAIRLESS LSD	74.20	53.82	\$ 1,648.24
45 MASSILLON CITY - FAIRLESS LSD	69.40	50.22	\$ 1,538.02	420 PERRY TOWNSHIP - JACKSON LSD	78.25	58.56	\$ 1,793.32
50 MASSILLON CITY - MASSILLON CSD	67.30	53.52	\$ 1,639.13	430 PERRY TOWNSHIP - MASSILLON CSD	74.75	58.68	\$ 1,796.94
60 MASSILLON CITY - PERRY LSD	64.00	47.90	\$ 1,467.07	440 PERRY TOWNSHIP - TUSLAU LSD	92.65	54.41	\$ 1,666.32
65 MASSILLON CITY - JACKSON LSD	69.10	51.70	\$ 1,583.45	445 PERRY TOWNSHIP - NAVARRE VILLAGE - PERRY LSD	68.80	51.50	\$ 1,577.30
70 BETHLEHEM TOWNSHIP - FAIRLESS LSD	72.20	52.74	\$ 1,615.14	450 PIKE TOWNSHIP - SANDY VALLEY LSD	73.20	51.11	\$ 1,565.32
80 BETHLEHEM TOWNSHIP - TUSCARAWAS VALLEY LSD	58.80	49.39	\$ 1,512.46	460 PIKE TOWNSHIP - CANTON LSD	72.70	44.92	\$ 1,575.55
90 BETHLEHEM TOWNSHIP - NAVARRE VILLAGE - FAIRLESS LSD	69.30	50.07	\$ 1,533.46	470 PIKE TOWNSHIP - TUSCARAWAS VALLEY LSD	61.40	50.28	\$ 1,539.91
100 CANTON TOWNSHIP - CANTON LSD	71.20	44.36	\$ 1,358.66	480 PIKE TOWNSHIP - EAST SPARTA VILLAGE - SANDY VALLEY LSD	87.10	65.01	\$ 1,990.95
110 CANTON TOWNSHIP - CANTON CSD	88.80	54.78	\$ 1,677.50	490 PLAIN TOWNSHIP - PLAIN LSD	89.05	56.75	\$ 1,738.11
115 CANTON TOWNSHIP - CANTON CITY - CANTON LSD	72.20	45.36	\$ 1,389.28	500 PLAIN TOWNSHIP - CANTON LSD	75.55	49.07	\$ 1,502.72
120 CANTON TOWNSHIP - MEYERS LAKE VILLAGE - CANTON CSD	89.60	55.58	\$ 1,702.00	505 PLAIN TOWNSHIP - CANTON CITY - CANTON CSD	84.10	51.11	\$ 1,565.32
130 JACKSON TOWNSHIP - JACKSON LSD	81.60	61.42	\$ 1,881.04	510 PLAIN TOWNSHIP - JACKSON LSD	78.55	60.47	\$ 1,851.94
135 JACKSON TWP - CANTON CITY - JACKSON LSD	78.10	58.19	\$ 1,782.00	515 PLAIN TWP - CANTON CITY - JACKSON LSD	69.10	51.70	\$ 1,583.45
140 JACKSON TOWNSHIP - PLAIN LSD	92.10	57.70	\$ 1,767.21	520 PLAIN TOWNSHIP - NORTH CANTON CSD	101.95	61.34	\$ 1,878.64
150 JACKSON TOWNSHIP - HILLS AND DALES VILLAGE - PLAIN LSD	101.40	67.24	\$ 2,059.23	525 PLAIN TOWNSHIP - CANTON CITY - NORTH CANTON CSD	93.00	53.08	\$ 1,625.46
160 LAKE TOWNSHIP - LAKE LSD	94.50	57.69	\$ 1,766.80	530 PLAIN TOWNSHIP - NORTH CANTON CITY - NORTH CANTON CSD	97.00	56.19	\$ 1,720.82
170 LAKE TOWNSHIP - NORTH CANTON CSD	99.50	57.96	\$ 1,775.16	535 NORTH CANTON CITY - NORTH CANTON CSD	96.90	56.09	\$ 1,717.76
180 LAKE TOWNSHIP - PLAIN LSD	86.60	53.38	\$ 1,634.63	540 PLAIN TOWNSHIP - NORTH CANTON CITY - JACKSON LSD	73.10	54.82	\$ 1,678.81
190 LAKE TOWNSHIP - UNIONTOWN POLICE DISTRICT - LAKE LSD	105.30	64.42	\$ 1,972.85	545 NORTH CANTON CITY - JACKSON LSD	73.10	54.82	\$ 1,678.81
195 LAKE TWP - UNIONTOWN POLICE DISTRICT - NORTH CANTON CSD	110.30	64.69	\$ 1,981.22	550 PLAIN TOWNSHIP - NORTH CANTON CITY - PLAIN LSD	83.60	51.10	\$ 1,564.98
200 LAKE TOWNSHIP - HARTVILLE VILLAGE - LAKE LSD	91.75	55.37	\$ 1,695.70	555 NORTH CANTON CITY - PLAIN LSD	83.60	51.10	\$ 1,564.98
210 LAWRENCE TOWNSHIP - TUSLAU LSD	94.30	57.54	\$ 1,762.05	560 PLAIN TOWNSHIP - CANTON CSD	93.15	59.48	\$ 1,821.56
220 LAWRENCE TOWNSHIP - JACKSON LSD	79.90	61.68	\$ 1,889.05	565 PLAIN TOWNSHIP - CANTON CITY - PLAIN LSD	79.60	47.99	\$ 1,469.62
230 LAWRENCE TOWNSHIP - NORTHWEST LSD	83.80	57.57	\$ 1,763.16	570 PLAIN TOWNSHIP - MEYERS LAKE VILLAGE - CANTON CSD	83.60	50.61	\$ 1,550.00
240 LAWRENCE TOWNSHIP - CANAL FULTON CITY - NORTHWEST LSD	74.30	48.89	\$ 1,497.37	580 SANDY TOWNSHIP - SANDY VALLEY LSD	73.20	51.84	\$ 1,587.64
245 CANAL FULTON CITY - NORTHWEST LSD	73.70	48.29	\$ 1,478.99	590 SANDY TOWNSHIP - CANTON LSD	72.70	45.64	\$ 1,397.87
250 LEXINGTON TOWNSHIP - MARLINGTON LSD	80.50	45.65	\$ 1,398.06	600 SANDY TOWNSHIP - OSNAHURG LSD	87.00	50.57	\$ 1,548.64
260 LEXINGTON TOWNSHIP - ALLIANCE CSD	84.00	52.27	\$ 1,600.66	610 SANDY TOWNSHIP - BROWN LSD	67.10	50.22	\$ 1,537.97
270 LEXINGTON TOWNSHIP - LIMAVILLE VILLAGE - MARLINGTON LSD	85.50	51.35	\$ 1,572.59	620 SANDY TOWNSHIP - MAGNOLIA VILLAGE - SANDY VALLEY LSD	92.10	65.31	\$ 2,000.21
280 MARLBORO TOWNSHIP - MARLINGTON LSD	79.65	46.64	\$ 1,428.22	630 SANDY TOWNSHIP - WAYNESBURG VILLAGE - SANDY VALLEY LSD	91.60	64.62	\$ 1,979.11
290 MARLBORO TOWNSHIP - LAKE LSD	93.75	58.34	\$ 1,786.60	640 SUGARCREEK TOWNSHIP - FAIRLESS LSD	72.40	53.03	\$ 1,624.19
300 NIMSHILLEN TOWNSHIP - LOUISVILLE CSD	76.90	47.14	\$ 1,443.60	650 SUGARCREEK TOWNSHIP - SOUTHEAST LSD	76.45	52.10	\$ 1,595.54
305 NIMSHILLEN TWP - LOUISVILLE CSD	77.70	47.94	\$ 1,468.10	660 SUGARCREEK TOWNSHIP - BEACH CITY VILLAGE - FAIRLESS LSD	77.40	55.92	\$ 1,712.59
310 NIMSHILLEN TOWNSHIP - MARLINGTON LSD	79.40	46.03	\$ 1,409.80	670 SUGARCREEK TOWNSHIP - BREWSTER VILLAGE - FAIRLESS LSD	73.30	51.61	\$ 1,580.42
320 NIMSHILLEN TOWNSHIP - PLAIN LSD	85.60	53.42	\$ 1,636.01	680 SUGARCREEK TOWNSHIP - WILMOT VILLAGE - FAIRLESS LSD	68.40	49.22	\$ 1,507.39
330 LOUISVILLE CITY - LOUISVILLE CSD	70.70	41.50	\$ 1,271.08	690 TUSCARAWAS TOWNSHIP - TUSLAU LSD	86.20	48.78	\$ 1,493.79
340 OSNABURG TOWNSHIP - OSNABURG LSD	85.80	49.77	\$ 1,524.20	700 TUSCARAWAS TOWNSHIP - FAIRLESS LSD	70.90	50.24	\$ 1,538.62
345 OSNABURG TOWNSHIP - CANTON CITY - OSNABURG LSD	87.10	51.07	\$ 1,564.01	710 TUSCARAWAS TOWNSHIP - MASSILLON CSD	68.30	53.04	\$ 1,624.42
350 OSNABURG TOWNSHIP - CANTON LSD	71.50	44.85	\$ 1,373.43	715 WASHINGTON TOWNSHIP - LOUISVILLE CSD	72.40	43.20	\$ 1,323.14
355 OSNABURG TOWNSHIP - CANTON CITY - CANTON LSD	72.70	46.05	\$ 1,410.18	720 WASHINGTON TOWNSHIP - MARLINGTON LSD	74.90	42.10	\$ 1,289.35
360 OSNABURG TOWNSHIP - MINERVA LSD	67.70	52.31	\$ 1,601.86	725 WASHINGTON TOWNSHIP - MINERVA LSD	63.80	49.26	\$ 1,508.60
370 OSNABURG TOWNSHIP - EAST CANTON VILLAGE - OSNABURG LSD	86.10	50.07	\$ 1,533.38	730 WASHINGTON TOWNSHIP - ALLIANCE CSD	78.40	48.72	\$ 1,491.95
380 PARIS TOWNSHIP - MINERVA LSD	65.80	51.11	\$ 1,565.25	740 ALLIANCE CITY - MARLINGTON LSD	72.40	39.60	\$ 1,212.79
390 PARIS TOWNSHIP - MINERVA VILLAGE - MINERVA LSD	68.30	52.37	\$ 1,603.82	750 WASHINGTON TOWNSHIP - ALLIANCE CITY - MARLINGTON LSD	74.90	42.10	\$ 1,289.35

Auditor's Office

Fiscal Services (Finance and Payroll)

The Stark County Auditor is the chief fiscal officer of the County. It is the auditor's responsibility to perform the following functions:

- Account for revenues received each year by the County.
- Issue warrants (checks) in payment of all County obligations, including the distribution of tax dollars to the townships, villages, cities, school districts and library systems, as well as other County agencies.
- Serve as the paymaster for all County employees.
- Administer and distribute motor vehicle license fees, gasoline taxes, estate taxes, fines and local government funds, in addition to real estate, personal property and manufactured home taxes.
- As required by law, prepare and produce the County's annual financial report. Stark County prepares a Comprehensive Annual Financial Report (CAFR) and a Popular Annual Financial Report (PAFR).

Real Estate Taxes and Rates

Under Ohio law, the county auditor cannot raise or lower property taxes. Tax rates are determined by the budgetary requests of each governmental unit, as authorized by vote of the people, and are computed in strict accordance with procedures required by the Division of Tax Equalization, Ohio Department of Taxation. Annually, the auditor prepares the general tax list. Your tax bill is based on the tax rate multiplied by your valuation on this tax list. This is your proportional share of the cost of operating your local government including cities, villages, townships, schools and the County. Ohio law limits the amount of taxation without a vote of the people to what is known as the "10 mill limitation" (\$10.00 per \$1,000 of assessed valuation). County residents must vote any additional real estate taxes for any purpose. Your "tax rate" is an accumulation of all these levies and bond issues.

Real Estate Appraisal and Assessment

Stark County has nearly 195,000 separate parcels of real estate property. It is the duty of the auditor to see that every parcel of land and the buildings thereon are fairly and uniformly appraised and assessed for tax purposes. Ohio law mandates a general reappraisal every six years with an update at the three year midpoint. Stark County's next reappraisal will be in July. The office maintains a detailed record of the appraisal on each parcel in the County. These records are open for public inspection. For taxation purposes, owners are assessed at 35 percent of fair market value.

Real Estate Conveyance and CAUV

This department is in charge of transferring all real estate that changes ownership in the County and collecting fees on this activity. They maintain all ownership records, acreage changes, real estate splits and provide information for maintaining tax plat maps. The auditor is also in charge of administering the Current Agricultural Use Value (CAUV) program that allows farmland to be taxed at its value for that use. Agricultural districts and forest certification are other responsibilities of this department.

Licensing

The auditor's office is the focal point in the County for issuance of licenses for dogs, vendors and cigarette sales. Stark County annually issues more than 50,000 dog licenses. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use at the local level.

Manufactured Housing

There are 50 manufactured home communities currently operating in the County. Stark County has one of the largest populations of manufactured homes in the state of Ohio. Under Ohio law, it is the responsibility of owners of manufactured homes to register their homes with the county auditor for tax purposes. Annually, the auditor's office assesses each manufactured home and prepares a tax list. Tax bills are sent to each owner semiannually. The manufactured home tax is distributed back to the local taxing districts in the same manner as real estate taxes.

Weights and Measures

The Department of Weights and Measures plays a vital role in our everyday lives. Our economy is essentially based on the monetary value placed on goods and services bought, sold and traded daily. That monetary value is ultimately determined by an accurate system of weights and measures. Each year the auditor's office inspects and certifies more than 5,200 devices in over 600 locations throughout the County. Weights and Measures, as defined by Ohio law, means all weights and measures of every kind, instruments and devices for weighing and measuring, and any appliances and accessories associated with any such instruments and devices, except that the term shall not be construed to include meters for the measurement of electricity, gas, or water when the same are operated as public utility system. The county auditor is required by Ohio law to inspect all commercial devices used in retail trade for weighing or measuring. This includes checking gas pumps, price scanners, meat and produce/truck scales.



Stark County Information Technology Services

The auditor is responsible for the management of the County Information Technology Center and serves as the Chief Administrator of the Data Processing Board. Changes in computer systems and planning must be approved by the board to automate various County functions. Improving financial and recordkeeping systems of the County will improve services, reduce costs and provide County officials with a modern management tool to better administer the business of government. The Stark County Information Technology Division supports all aspects of computing for government offices in the County. Some of these services include programming, personal computer hardware and soft-ware support, consultation, management, logistical support and network services. Information Services supports over 1000 nodes in the County computer network. A node is an active networked computer connection such as a personal computer, terminal, printer, server, switch, router, or other networked devices.

Additional Duties of the Auditor

Secretary of the Budget Commission
Secretary of the Board of Revision
Tax Incentive Review Council Records

Development & Trends

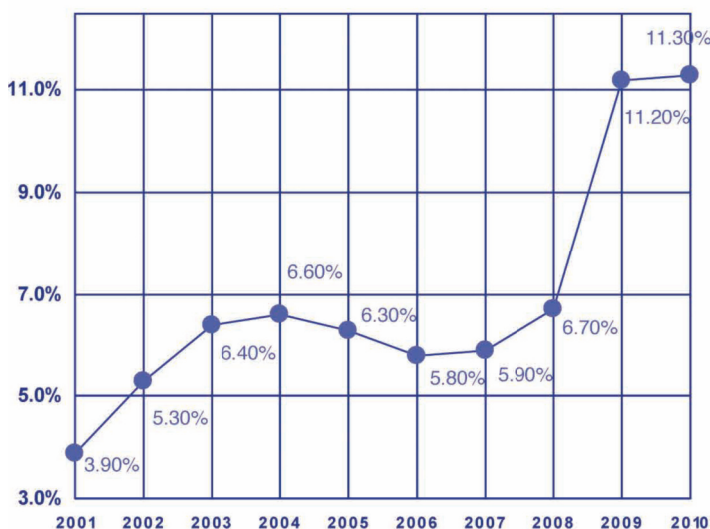
The County, which is located in the Northeastern section of Ohio, was established in 1808 and covers an area of 567 square miles and includes 17 townships, 13 villages, and 6 cities, the largest of which is the City of Canton, the County Seat, and the eighth largest city in the State. It is strategically located in proximity to all modes of transportation including truck, railroad, and air. Because of this, many businesses have chosen to make Stark County their home.

The Canton/Stark County area offers many of the amenities and activities of a big city, with the advantages of small-city living. The area's low cost of living makes it an appealing place for businesses and employees. As a matter of fact, many people who work outside of the county are settling here because of the quality schools, economical prices, and abundant housing.

Interstate 77 links Stark County with the national interstate highway network, providing easy access to all the major markets in the United States and Canada. In addition, freight and passenger services are readily available through three major carriers and a regional airport which provides commercial air service for nationwide travel, including direct flights to Chicago and Washington D.C. Neomodal, an ultramodern 28 acre rail/highway transfer facility, located in the county, transports products consistently and efficiently to both domestic and international locations. Neomodal provides convenient 24 hours access to Stark's three railroads.

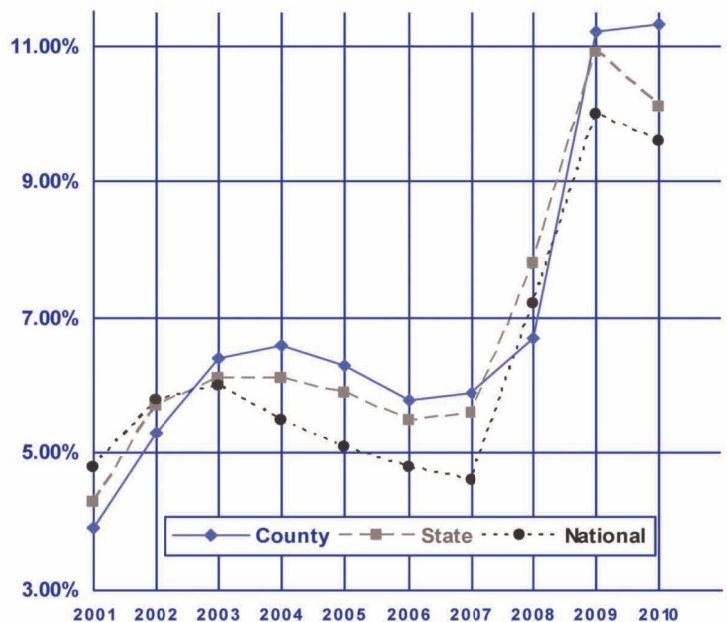
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Average Unemployment Percentage Rates



Source: U.S. Department of Labor,
Bureau of Labor Statistics

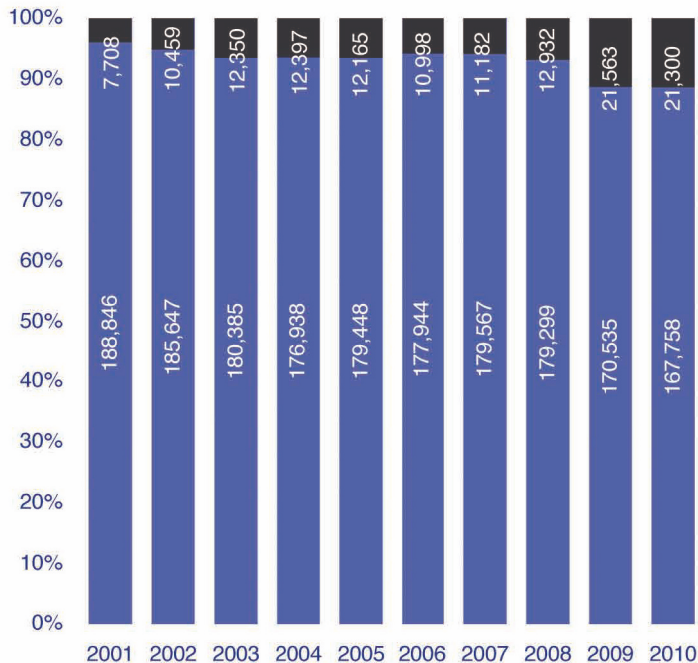
National, State & County Average Unemployment Rates



Source: U.S. Department of Labor,
Bureau of Labor Statistics

Development & Trends

Employed vs. Unemployed



Source: U.S. Department of Labor,
Bureau of Labor Statistics

Top Ten Employers Stark County Ohio

Largest Employers	Employees
Aultman Health Foundations	4,955
The Timken Company	3,927
County of Stark	2,600
Mercy Medical Center	2,557
Canton City Board of Education	1,829
Stark State College	1,262
Freshmark, Inc	1,251
Alliance Community Hospital	1,000
Republic Engineered Steels, Inc.	905
Workshops, Inc	901

Source: Stark County Auditor
Ohio Department of Development, Employers

Over the past 20 years, Stark County has had the same shift in its employment base as many other parts of the country have. Service and education have taken the place of manufacturing, and that is evident from the list of top 10 employers. Aultman Hospital and Health Foundation tops the list again this year, with Mercy Medical Center and Alliance Community Hospital in the top 10. Canton City Schools and Stark State College of Technology remain dominant service side employers as well. In a community with a long and rich history in manufacturing, only Timken Company remains at the top within this sector.

The County's economy has been in decline over the past several years as indicated through an increase in unemployment from 6.7 percent in 2008 to 11.2 percent in 2009 and 11.3 percent in 2010, though the County has seen a decline to 9.3 percent as of April 2011. This recent drop is not to say the County is yet realizing a recovery in employment; rather, many of our citizens remain unemployed or underemployed.

The County is home to the National Professional Football Hall of Fame, which is located in the City of Canton and attracts more than 200,000 visitors annually. Higher education is an important part of Stark County's economic landscape. Malone University, Walsh University, University of Mount Union, Kent State - Stark, and Stark State College of Technology are important partners in workforce training as they prepare students for meaningful work and fulfilling lives.

In an era of federal, state, and local budget woes, the County must continue to be as prudent as possible in its use of its resources. For the second half of 2011, Stark County will be the only county in the state without a supplemental sales tax to fund its core government operations. The absence of these dollars, many of which come from people outside of Stark County, have forced cuts in local services and staff for the past several years. At present, nearly half of the jail is closed due to inadequate staffing levels, and many departments are closed at various times throughout the week for just the same reason.

Striving for Continuous Improvement

For the Future

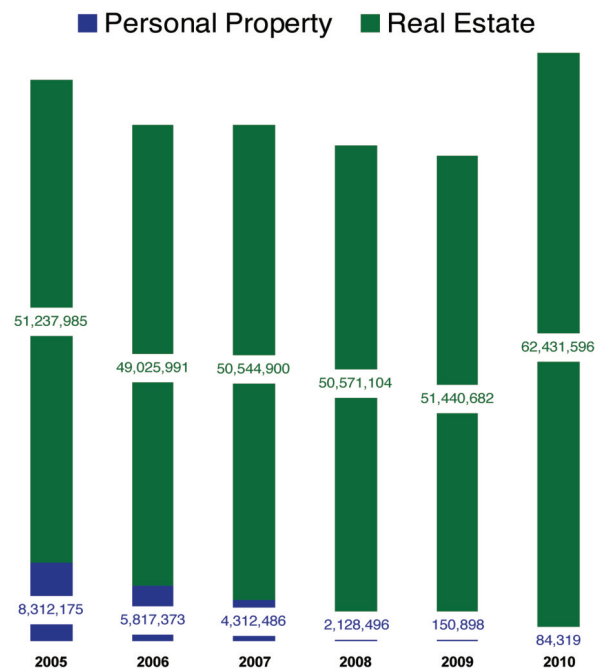
The Stark County Auditor, Alan Harold, is committed to transparency, accountability, and efficiency not only in the Auditor's Office but across County government. In the Auditor's Office alone, hundreds of thousands of dollars in annual savings have been realized since he took office in March 2011. His staff is more vigilant than ever in looking for ways to save the taxpayers' money. The Office continues its review of cash handling procedures across all government units to help restore the trust in the County's financial operations. The County found some finality in the case of theft of \$2.9 million from the Treasurer's office with the conviction of a former employee.

Beginning with the first half 2010 tax bills, the office, in partnership with the Treasurer, fully implemented a new tax appraisal and collection system. This program was four years in the making and integrates all aspects of property data management of the County's more than 190,000 parcels. Throughout 2011, the Office will complete the installation of an automated timekeeping system, Kronos, in all departments served by the Auditor. Not only will this allow for increased accountability and management reporting, it is an important step in preparing for the complete utilization of new account management software. This new system, Banner, is in partial use today and will be implemented fully in 2012.

Assessed Taxable Property Values

Years	Real Estate	Personal Property
2010	\$7,100,949,030	\$0
2009	7,312,576,310	\$14,966,780
2008	7,264,914,290	207,548,295
2007	7,262,543,790	433,498,783
2006	6,572,839,640	570,720,229
2005	6,424,896,800	716,256,710
2004	6,284,976,650	700,357,757
2003	5,637,815,270	733,462,000
2002	5,541,482,220	849,140,358
2001	5,547,366,130	895,970,175

Property Tax Collections



Striving for Continuous Improvement

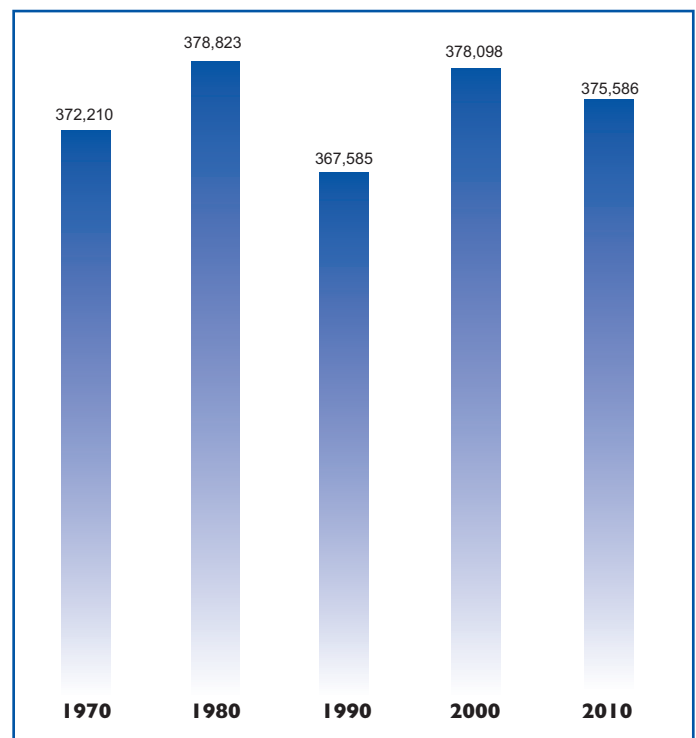
The Auditor's Office continues to be an important partner to local law enforcement through its Geographic Information System (GIS) department. The Office supports all police, fire, dispatch centers, schools, cities, townships, and villages with a variety of map and safety planning tools. The next year will bring our whole-sale reexamination of all who use this critical technology to ensure we remain on the leading edge of cooperation and implementation.

Economic development is critical to both the short and long term success of the region. Stark County has realized positive signs recently with the reuse of the Hoover Company facility in North Canton and continued development of the Alliance Industrial Park. Long-time community members, Shearer's Foods and Brewster Dairy, along with community icon Timken Company, have each made multi-million dollar investments in their physical plant over the past year. The Stark County Engineer's Office is responsible for maintaining the County roads, bridges, and storm sewers, it's these investments in this infrastructure that help prepare our County for future growth and a safer community. While citizens count on safe roads and bridges to help them move from one place to another, the County must continue to examine the ways it addresses mortgage foreclosures, home vacancies, and neighborhood blight.

Principal Property Tax Payers

Taxpayers	Assessed Valuation
Ohio Power	\$137,923,660
Ohio Edison	39,103,750
AQUA Ohio Inc	32,170,730
East Ohio Gas	21,300,670
Timken Company	20,749,590
Strip Delaware LLC	20,373,480
R L Deville Enterprises LTD	10,882,300
American Transmission Systems Inc.	10,330,220
Sterilite Corporation of Ohio	9,419,700
Ohio Bell Telephone	9,410,580

Population



Financial Activity Statement

Summary

The Financial Activity Statement, known in accounting terms as the "Income Statement", is designed to provide record of the money received and spent during the year. Explanations of specific Resources and Services are shown in the following pages.

The statement is presented on a non-GAAP basis. Copies of GAAP basis reports can be found in the County's Comprehensive Annual Financial Report and can be obtained from the Stark County Auditor's Office.

Stark County 2010 Financial Activity Statement

Resources Taken In	2009	2010
Taxes	\$73,891,000	\$77,959,000
Licenses & Permits	131,000	118,000
Charges for Services	26,371,000	24,867,000
Fines & Forfeitures	563,000	982,000
Intergovernmental Revenue	150,855,000	151,962,000
Special Assessments	640,000	540,000
Investment Income	2,096,000	1,850,000
Other	8,214,000	7,610,000
Total Revenue & Resources	\$262,761,000	\$265,888,000

Services Provided

Legislative & Executive	\$26,474,000	\$27,315,000
Judicial	16,377,000	16,597,000
Public Safety	28,952,000	27,874,000
Public Works	18,182,000	20,785,000
Health	84,120,000	83,584,000
Human Services	66,055,000	58,206,000
Capital Outlay	12,547,000	11,098,000
Intergovernmental	79,000	80,000
Debt Service	671,000	797,000
Total Expenditure & Services	\$253,457,000	\$246,336,000

Revenues & Resources Over Expenditures & Services	\$9,304,000	\$19,552,360
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Resources Taken In

Resources taken in are the amounts which the County receives from a variety of different sources in order to pay for the Services it provides.

Taxes are resources which include Sales Tax, Real Estate Tax, Personal Property Tax and a variety of smaller taxes.

Charges for Services are the combined resources of various County departments and agencies for fees paid to them by the public such as court cost and fees for recording deeds and transferring property.

Licenses & Permits are the revenues derived from the selling of vendor licenses, dog licenses, and other items.

Fines and Forfeitures are the resources derived from fines levied in the Courts and the monies received from a variety of forfeitures, including drug arrests and seized property.

Intergovernmental Revenues are the combined resources received from grants and from pass-through monies administered by the State of Ohio and Federal Government.

Special Assessments are amounts levied on real estate tax bills by the County and other local governments for providing improvements such as ditches, water and sewer service, curbs and lighting.

Investment Income is the earnings of the County Treasurer's investments.

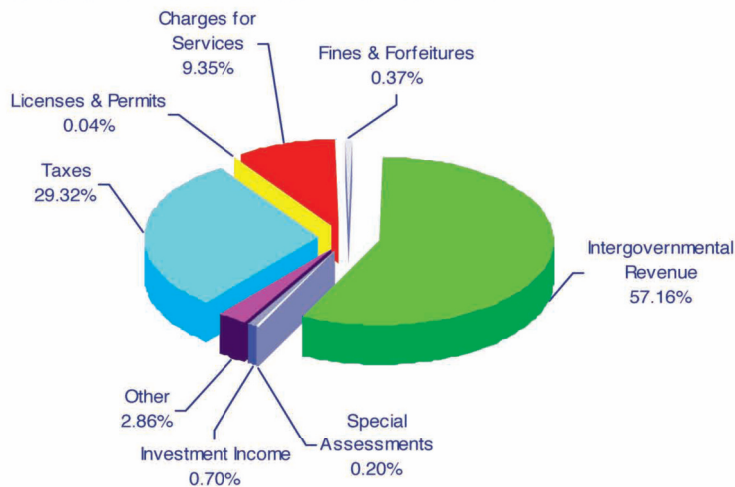
Note 1: Despite the sales tax rate going back to a quarter percent in April of 2010, tax revenue increased due to the reappraisal in 2009 which is billed and collected in 2010.

Note 2: Intergovernmental Revenue continued to increase through the American Recovery and Reinvestment Act (ARRA). The ARRA increased funding toward Health and Public Works, when compared to 2009, while continuing to provide funding toward Human Services.

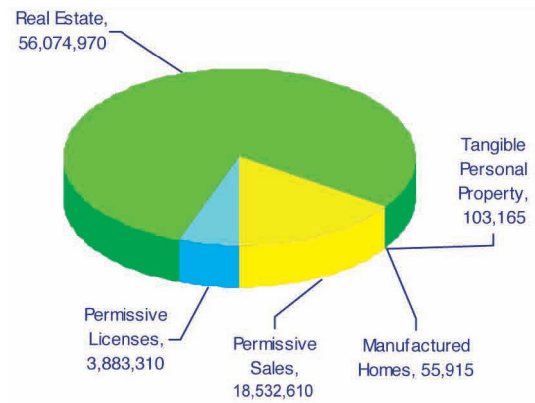
Note 3: The highest decrease in expenditures was in Human Services. This is mainly due to the Ohio Department of Job and Family Services assuming fiscal responsibility of the Type B daycare provider funding in May of 2010.

Financial Activity Statement Resources Taken In • Services Provided

Resources Taken In



Taxes Further Broken Down



Services Provided

– Services Provided are the amounts spent in order to provide services to citizens.

Legislative and Executive expenditures are the expenses incurred for administrative offices including the Commissioners, Auditor, Treasurer, Prosecutor, and Recorder.

Judicial expenditures reflect the costs of administering justice through the Stark County Courts, which include the Courts of Common Pleas, Juvenile, and Domestic Relations.

Public Safety expenditures reflect the costs of the Sheriff, Coroner, and Probation Departments.

Public Works expenditures reflect the costs incurred to maintain County roads and bridges

Economic Development expenditures reflect the work that is done to stimulate the economic development for Stark County.

Health expenditures are those services to maintain public health.

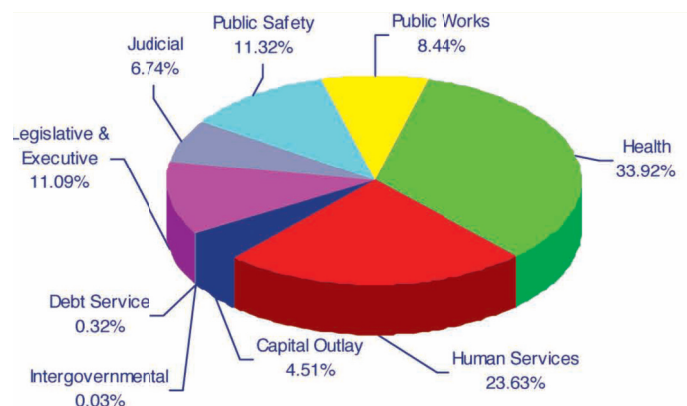
Human Services expenditures relate to the cost of the Human Services Department, the Board of Mental Retardation/Development Disabilities, and Children Services Board.

Conservation and Recreation expenditures are costs incurred to maintain the County parks and for conserving the beauty of County lands.

Intergovernmental expenditures are monies which are passed through the County government to other governments, including Transportation Improvement District.

Debt Services expenditures relate to the costs of paying interest and principal on County Debt.

Services Provided



Financial Position Statement

Summary

The Financial Position Statement, known in accounting terms as the "Statement of Net Assets", is designed to provide a picture of the County's Financial Position as of the end of the year. Explanations of specific accounts are as follows by where they appear in the financial position statement:

Stark County 2010 Financial Position Statement

Financial Benefits	2009	2010
Cash	\$3,000,000	\$6,000,000
Investments	76,000,000	98,000,000
Receivables	137,000,000	131,000,000
Property Equipment	160,000,000	167,000,000
Other assets	2,000,000	2,000,000
Total Financial Benefits	\$378,000,000	\$404,000,000

Financial Burdens

Amount Owed to Employees and Vendors	\$13,000,000	\$8,000,000
Short-Term Debt	6,000,000	8,000,000
Long-Term Debt	13,000,000	16,000,000
Other Liabilities	61,000,000	62,000,000
Total Financial Burdens	\$93,000,000	\$94,000,000

Total Financial Benefits Over Financial Burdens	\$285,000,000	\$310,000,000
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Note 1: The highest increase in assets was within cash and investments line items. This increase can be attributed to the 1.4 mil operating levy, passed in 2009 and collected in 2010, for SCBDD as well as the 2009 reappraisal which is collected in 2010.

Note 2: There was only a \$1 million increase in liabilities. The County was able to decrease the amount owed to Employees and Vendors by \$5 million through budget reform. This decrease was offset by the County's bond refunding in December of 2010 for the future funding of public works.

Benefits over Burdens

This amount represents the difference between the financial assets of the County and the liabilities which it must pay. The amount provides the net worth of the County.

Readers of the Financial Position Statement should keep in mind that the statement is presented on a non-GAAP basis, and those desiring to review GAAP basis reports should refer to the County's Comprehensive Annual Financial Report for 2010.

Benefits

Cash is the amount of physical cash held by the County in checking accounts and on hand for purposes of paying expenses.

Investments are made up of the funds not needed to be held to pay expenses, so the Treasurer invests these funds in a variety of different types of accounts. This allows the County to earn interest on its surplus cash.

Receivables represent the amounts which are owed to the County and which are expected to be paid to the County over the course of the next twelve months.

Property & Equipment represent the furniture, equipment, vehicles, land, buildings, roads, bridges, and water and sewer plants and mains which provide for an economic benefit of greater than one year.

Burdens

Amounts Owed to Employees and Vendors are those items which the County owes to individuals and companies who supply a service or good, and the expected payment is to be made within twelve months.

Short-Term Debt represents amounts borrowed by the County which must be repaid within one year.

Long-Term Debt represents the amount of bonds which the County has issued and still owes. Bonds do not have to be paid off in one year, rather the County makes monthly or yearly debt payments on these amounts.

Other Liabilities are those items other than Amounts Owed to Employees and Vendors, as well as Short-Term and Long-Term Debt. Examples would be Amounts Owed to other Governments and other funds.

Receivables and Summary of Debt Instruments & Analysis

This summary provides an analysis of the different types of receivables carried by the County.

Receivables	Amount
Accounts Receivable	\$1,054,079
Intergovernmental Receivable	53,377,776
Sales Taxes Receivable	3,094,111
Property Taxes Receivable	60,959,616
Special Assessments Receivable	9,096,055
Loans Receivable	2,914,587
Total Receivables	\$130,496,224

Summary of Debt Instruments

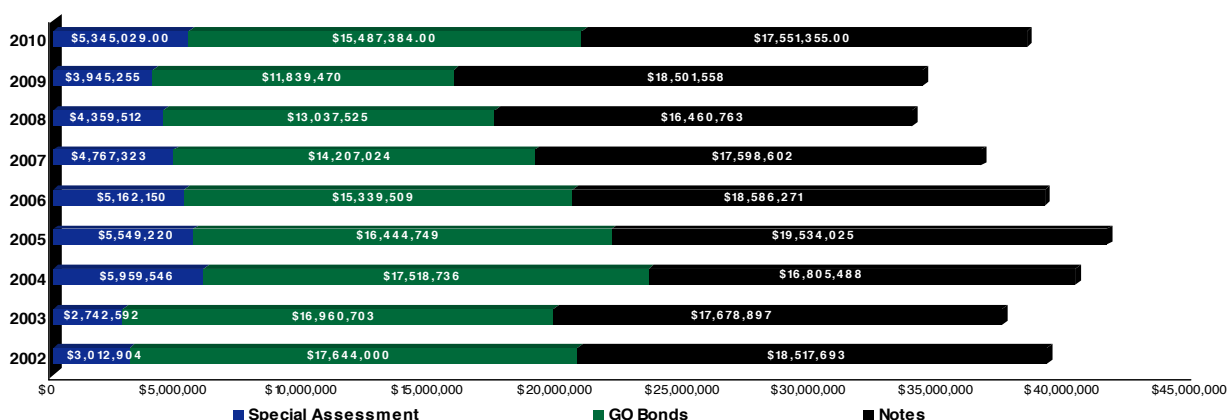
Special Assessments
Special Assessment Bonds are issued to pay for improvements benefitting property owners, and the owners pay the County over twenty years.

General Obligation
General Obligation Bonds are long-term debt instruments which are repaid from the County's general revenue sources.

Loans
Loans are acquired from state agencies for various sewer, water, and road projects. These are repaid from operating revenue of the Sanitary Engineer's office and intergovernmental revenue of the Engineer's office.

	Balance at 01-01-10 <small>Restated</small>	New Money (ADDS)	Paid Off (DELETES)	Balance at 12-31-10
Special Assessment	\$3,945,255	\$2,578,072	\$1,1178,298	\$5,345,029
General Obligation Bonds	11,839,470	6,806,928	3,159,014	15,487,384
Loans	18,501,558	1,872,290	2,431,739	17,942,109
Total Debt	\$34,286,283	\$11,257,290	\$6,769,051	\$38,774,522

Debt Outstanding Trend Analysis



Stark County Elected Officials

For the year ended December 31, 2010

County Commissioners

www.commissioners.co.stark.oh.us

Dr. Peter D. Ferguson
Thomas M. Bernabei
Janet Weir Creighton

(330) 451-7371

County Auditor

www.auditor.co.stark.oh.us

Alan Harold

(330) 451-7357

County Coroner

www.coroner.co.stark.oh.us

P.S. Murthy, M.D.

(330) 837-9299

County Engineer

www.engineer.co.stark.oh.us

Keith A. Bennett

(330) 477-6781

County Prosecutor

www.prosecutor.co.stark.oh.us

John D. Ferrero

(330) 451-7897

County Recorder

www.recorder.co.stark.oh.us

Rick Campbell

(330) 451-7443

County Sheriff

www.sheriff.co.stark.oh.us

Timothy A. Swanson

(330) 430-3800

County Treasurer

www.treasurer.co.stark.oh.us
www.starktaxes.com

Gary D. Zeigler

(330) 451-7814

Clerk of Courts

www.starkclerk.org

Nancy Reinbold

(330) 451-7622

Common Pleas Judges

www.cpgendiv.co.stark.oh.us

Charles E. Brown Jr.
John G. Haas
Taryn Heath
Richard D. Reinbold, Jr.
V. Lee Sinclair, Jr.

(330) 451-7931

Family Court Judges

www.cpdmjuvdiv.co.stark.oh.us

Michael L. Howard
Jim D. James
David E. Stucki

(330) 451-7415

Probate Court Judge

www.probate.co.stark.oh.us

Dixilene N. Park

(330) 451-7755

Ohio Court of Appeals

Fifth Appellate District
www.fifthdist.org

Patricia A. Delaney
Julie A. Edwards
Shelia G. Farmer
W. Scott Gwin
William B. Hoffman
John W. Wise

(330) 451-7765